



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Metalliferous Mines Tax

Description and Tax Rate

The metalliferous mines license tax is imposed on the extraction of metals, gems or stones in the state. The tax rate is applied to the gross value of the product, which is defined as the market value of the commodity multiplied by the quantity produced. The first \$250,000 of gross value is exempt from taxation. There are two tax rates which depend on the extraction type: 1.60% for ore, bullion or matte that is sent to a refinery and 1.81% for concentrate sent to a smelter, mill or reduction work ([15-37-103, MCA](#)). The appropriate tax rate is applied to the gross value less allowable deductions ([15-23-801\(5\), MCA](#)) and the \$250,000 exemption.

Distribution ([15-37-117, MCA](#))

- 47% to the general fund
- 8.5% to the hard-rock mining reclamation debt service fund established in ([82-4-312, MCA](#))
- 7% to the natural resources operations state special revenue account ([15-38-301, MCA](#))
- 2.5% to the hard rock mining impact trust account ([90-6-304, MCA](#))
- 35% impacted counties

Legislative History

The 64th legislature passed [SB 20](#) in 2015 which reduced the state general fund distribution from 57% to 47%, and increased the distribution to impacted counties from 25% to 35%. This bill would have terminated at the end of the 2027 fiscal year.

The 69th legislature passed [HB 308](#) in 2025 which extended the termination date of this current distribution until the end of the 2035 fiscal year

Historical Collections

